

Amendments to Senate Bill No. 281
1st Reading Copy

Requested by Senator Joe Balyeat

For the Senate Taxation Committee

Prepared by Jeff Martin
January 24, 2007 (6:40am)

1. Page 4, line 26.

Following: "(9)"

Insert: "(a)"

2. Page 4.

Following: line 30

Insert: "(b) Married taxpayers filing a joint federal return who are allowed a deduction for qualified tuition and related expenses under section 222 of the Internal Revenue Code, 26 U.S.C. 222, and who file separate Montana income tax returns may claim the same amount of the deduction that is allowed on the federal return. The deduction may be split equally on each return or in proportion to each taxpayer's share of federal adjusted gross income."

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